IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY THE FOURTH DAY OF OCTOBER,

TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 17813 of 2004

Between:

M/s STADS Limited, rep.by N.Seshadri, Manager (Administration)
Plot No.201, First Floor, 3-6-181/1, Road No.17, Himayathnagar, Hyderabad-29
having its Registered Office at No.2, Kastur Rangan Road, Alwarpet, Chennai - 18

..... PETITIONER

AND

1 The Additional Commissioner (CT) Legal (FAC)
O/o The Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad
2 The Appellate Deputy Commissioner of Commercial Tax, Hyderabad
3 The Commercial Tax Officer, Narayanaguda Circle, Hyderabad
4 The ICICI Bank Limited, rep.by Branch Manager, Himayathnagar, Hyderabad
5 The UTI Bank, rep.by Branch Manager,
No.5, Thyagaraja road, T.Nagar, Chennai

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate Writ, Order or direction, more particularly one in the nature of Writ of Mandamus: i) declaring the order of the Respondent No.1 in Proc.No.CCT's Ref.No.LIII(1)/1026/2004, dated 28-09-2004 in Revision Petition filed by the Petitioner against the orders of the Respondent NO.2 dated 10-08-2004 and 18-08-2004 as arbitrary, illegal and violative of Article 14 of the Constitution of India and contrary to the Provisions of A.P. General Sales Tax Act and consequently set aside

the same; ii) direct the respondents not to initiate any coercive steps pending appeals before the Respondent No.2

Counsel for the Petitioner: MR.M.RAJENDER REDDY

Counsel for the Respondent Nos. 1 to 3: Spl. GP FOR TAXES

The Court at the admission stage made the following :

HON'BLE MR. JUSTICE BILAL NAZKI

AND

HON'BLE MR. JUSTICE S. ANANDA REDDY

W.P.NO. 17813 OF 2004

ORDER: (Per Hon'ble Mr. Justice Bilal Nazki)

Heard learned counsel for the parties and with their consent the writ petition is disposed of at this stage.

The petitioner had filed a revision petition before the 1st respondent challenging the order passed by 2nd respondent. Along with the revision petition, he also filed an application for stay pending the revision petition. The 2nd respondent rejected the stay application. Hence this writ petition.

It is stated that the total liability of the tax is Rs.16,75,934/- and out of this, an amount of Rs.4,32,479/- has already been paid. In the interest of justice, we direct that there shall be stay including garnishee order subject to payment of Rs.4,00,000/- (Rupees Four Lakhs only) within a period of six weeks. The stay shall be unconditional for a period of six weeks and it shall continue if the amount of Rs.4,00,000/- is paid during this period. If the petitioner fails to deposit the amount, the stay shall stand vacated automatically. The writ petition is accordingly disposed of. No costs.

BN J.

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SAR J.

Dt. 4.10.2004

KR

NB:

Registry to furnish CC of order within three days.

/BO/

ASST. REGISTRAR

To

1 The Additional Commissioner (CT) Legal (FAC)
O/o The Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad
2 The Appellate Deputy Commissioner of Commercial Tax, Hyderabad
3 The Commercial Tax Officer, Narayanaguda Circle, Hyderabad

4. 2 CCs to Spl. G.P. for Commercial Tax, High Court Buildings, Hyd. (out)

5. 2CD copies

6. One CC to Mr. A. Sudershan Reddy, Advocate General, High Court Buildings, Hyderabad (out)